

present invention, illustrating the forming of buried oxide layer 70. Accordingly, Applicants respectfully request that the Office withdraw its rejection.

Furthermore, with respect to the dependent claims, Applicants herein incorporate the arguments presented above with respect to the corresponding independent claims, from which each of the claims depend. The dependent claims are believed to be allowable based on the above arguments, as well as for their own additional features.

In light of the above, Applicants respectfully submit that all claims are in condition for allowance. Should the Examiner require anything further to place the application in better condition for allowance, the Examiner is invited to contact Applicants' undersigned representative at the number listed below.

Respectfully submitted,

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